

ANDREW LOW, ASSIGNEE OF LOW, TAYLOR & CO., OF  
GEORGIA.

[To accompany bill H. R. No. 22.]

FEBRUARY 29, 1840.

Mr. LAWRENCE, from the Committee of Ways and Means, made the following

REPORT:

*The Committee of Ways and Means, to whom was referred the petition of Andrew Low, senior partner and assignee of Low, Taylor & Co., report:*

That the memorialist imported into the port of Savannah, in the year 1832, a quantity of woollens, which, in conformity with the provisions of the "act of the 14th of July, of the above year, were placed in the custom-house, in charge of the collector, to await the operation of the act of the 4th of March, 1833, which reduced the duty from fifty to five per cent.; and before the petitioner could avail himself of the benefits of said act of July, 1832, a bill, usually called "the compromise bill," was passed by Congress, substituting the original duty of fifty per cent., in lieu of five per cent. In consequence of the passage of the bill of March, 1833, the Treasury Department issued a circular, dated March 7, 1833, from which is taken the following extract:

"It is understood that large importations were made of the articles known by the name of plains, kerseys, and Kendal cottons, and deposited in the custom-house stores, for the benefit of the reduction of duties which was to have taken effect after the 3d day of the present month, as authorized by the act of the 14th of July, 1832, already referred to; and that orders for a large quantity of said goods have been given upon the faith that after the 3d instant they would be admitted to entry at an ad valorem duty of five per cent.; but that, under an act entitled 'An act to modify the act of July, 1832, and all other acts imposing duties on imports,' which, so far as relates to those particular kind of goods, having taken effect on the 2d of the month, and raised the duty thereon to fifty per cent., the importers will be compelled to advance duties, (say the difference between the higher and the lower rates,) for which, upon every principle of justice and good faith, they conceive Congress will pass a law to have refunded to them; and that such advance can be prevented only in case the Treasury Department can extend the time for the payment of the duties on the goods in question.

"It is regretted that such will be the operation of the two acts mentioned, but it is not competent for the Treasury, in any case, to extend the time of payment beyond that at which, according to law, duties on goods become due and payable."

The committee, believing the claim to be both reasonable and just, report, for the relief of the memorialist, a bill.

Blair & Rives, printers.

